

April 24, 2010

**Public Comment Input
Haywood County Preliminary Budget Work Session
April 19th, 2010**

[Editors Note: This analysis presents a different perspective to the information presented at the Budget Work Session held on April 19th. There are different ‘right’ ways to offer comparisons, depending on the intent of the presenter. Julie Davis and Marty Stamey presented the material, now posted on www.haywoodtp.net for the commissioners consideration. It drew a comparison between the FY 2009-2010 REVISED BUDGET as of 4/13/2010 to the FY 2010-2011 PRELIMINARY Recommended workshop Budget Proposal. Since the budget is dynamic and changes throughout the year, I thought it interesting to compare ‘apples to apples’, and compare last years actual Proposed Budget with this years FY 2010-2011 PRELIMINARY Recommended workshop Budget Proposal as a sanity check. A variance is shown, which by definition is slightly different that the variance presented by Julie Davis and Marty Stamey. Both are right, but by definition, Julie Davis’ is ‘more right’ because she is the head of the Finance Department. Under any circumstances, Both Julie Davis and Marty Stamey and all the departments they worked with to develop this proposal are to be commended for their fine work.]

This spreadsheet is compiled from various published on-line budgets from www.haywoodnc.net and also from different work session handout materials. This **is not** official data. It has been compiled, as carefully as possible, in this manner because there is no other published data in this form. Always refer to the Haywood County Website for official data. The purpose of this spreadsheet is to compare “apples to apples”, i.e. the budget that was submitted last year to the budget that is (will be) submitted this year. The most current data is, of course, work-in-process from the April 19th Budget Work Session.

During the year, various snapshots of the budget show an expansion due to the receipt of various grant funding and other sources of revenue, balanced by expenses associated with the grants and other adjustments.

There are eight columns of data in this spread sheet.

Column 1	Account number
Column 2	Account
Column 3	Budget Request, 2009 - 2010
Column 4	Approved Budget, 2009 - 2010
Column 5	Interim Year to Date Revenue and Expenses snapshot, 12/2009
Column 6	Interim Budget, 4/13/2010
Column 7	Preliminary Budget 2010 - 2011 (worksheets from the 4/19/2010 Budget Workshop, work-in-process).
Column 8	Percent change from Budget Request 2009 - 2010 and Preliminary Budget 2010 - 2011 (apples to apples). (i.e. Column 7 vs. Column 3).

Note that the percent change from CY (Current Year) in this spreadsheet are different than those in the 4/19/2010 Budget Workshop Preliminary Budget, only because they have been compared to two different things.

The most notable difference is in the overall budget. The Budget workshop numbers indicate a reduction in the overall budget of -3%. That is because the Preliminary Budget was compared with the FY 2009-2010 REVISED Budget. This spread sheet shows an increase in the overall Budget of 2% because the Preliminary Budget was compared with the original Budget Request for 2009-2010, and the expenses do not equal revenues at this point (i.e. work-in-process, difference of \$738,812).

This shows the effect of the budget having expanded during the year.

Monroe A. Miller Jr.
Haywood County Taxpayer

Haywood County Budget 2010 - 2011
 Spreadsheet / Worksheet
 REVENUES

Account	Budget FY 09-10 Request	Budget FY 09-10 Approved 6/12/2009	Budget FY 09-10 12/2009	Budget FY 09-10 4/13/10	Budget PRELIM 4/19/10	% change from CY	
Ad Valorem Taxes							
11-0010-4100	Taxes-Ad Valorem-00	255		255	247	-3%	
11-0010-4101	Taxes-Ad Valorem-01	2,583		2,583	2,393	-7%	
11-0010-4102	Taxes-Ad Valorem-02	3,011		3,011	2,211	-27%	
11-0010-4103	Taxes-Ad Valorem-03	6,616		6,616	9,067	37%	
11-0010-4104	Taxes-Ad Valorem-04	10,090		10,090	11,566	15%	
11-0010-4105	Taxes-Ad Valorem-05	19,683		19,683	12,220	-38%	
11-0010-4106	Taxes-Ad Valorem-06	31,333		31,333	18,140	-42%	
11-0010-4107	Taxes-Ad Valorem-07	52,161		52,161	32,967	-37%	
11-0010-4108	Taxes-Ad Valorem-08	479,257		779,257	51,622	-89%	
11-0010-4109	Taxes-Ad Valorem-09	35,487,323		35,487,323	872,470		
11-0010-4110	Taxes-Ad Valorem-10				35,309,497	-1%	
11-0010-4199	Taxes-Ad Valorem-99						
11-0010	Taxes-Penalties and Interest	54,827		54,827	81,276	48%	
		<hr/>		<hr/>	<hr/>		
		36,147,139	36,447,139	26,762,135	36,447,139	36,403,676	1%
Local Option Sales Tax							
11-0020-423100	1% Local Option Sales Tax	4,923,966		4,923,966	4,517,548	-8%	
11-0020-423200	1/2% Local Option Sales Tax	2,439,025		2,439,025	2,380,994	-2%	
11-0020-423300	1/2% Local Option Sales Tax	2,412,989		2,412,989	2,353,489	-2%	
11-0020-423400	1/2% Local Option Sales Tax						
11-0020-423500	0.25% Local Option Sales Tax	1,462,754		1,462,754	1,529,282	5%	
		<hr/>		<hr/>	<hr/>		
		11,238,734	11,238,734	2,953,833	11,238,734	10,781,313	-4%
Other Taxes & Licenses							
11-0030-421100	Taxes-Rental Vehicle Tax County	24,000		24,000	21,000	-13%	
11-0030-424000	Taxes Real Property Transfer Tax	400,000		400,000	400,000	0%	
11-0030-426100	Cable TV/Franchise Tax						
11-0030-426101	Telecomm - Video Tax	300,000		300,000	300,000	0%	
11-0030-42701	Occupancy Tax	850,000		850,000	995,000	17%	
11-0030-427500	Scrap Tire Disposal Tax						
11-0030-434400	Ref of Deeds-Excluding Excise	327,920		349,420	449,500	37%	
11-0030-447340	White Goods Tax						
		<hr/>		<hr/>	<hr/>		
		1,901,920	1,901,920	1,172,624	1,923,420	2,165,500	14%
Unrestricted Intergovernmental							
11-0040-431210	Payments in Lieu of Taxes	185,000		185,000	200,000		
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		185,000	185,000	615	185,000	200,000	8%
Restricted Intergovernmental							
11-0050-441	General Government	193,267		198,087	198,964	3%	
11-0050-443	Public Safety	221,000		941,503	490,478	122%	
11-0050-445	Mass Transit	105,053		105,053	174,105	66%	
11-0050-449	Economic & Physical Development	104,500		104,500	111,605	7%	
11-0050-451	Health	2,435,384		2,760,367	2,464,781	1%	
11-0050-453	Social Services	6,011,026		6,162,451	5,863,072	-2%	
11-0050-454402	DSS Medicaid Cap Reimbur	362,500		362,500	395,000	9%	
11-0050-455	Meals on Wheels	430,246		452,404	467,768	9%	
11-0050-458	Other Human Services	171,200		222,176	155,676	-9%	
11-0050-459	Public Schools	387536		384,156	403,240	4%	
11-0050-460	Literacy Council						
11-0050-461	Culture & Recreation	125,000		131,940	117,500	-6%	
11-0050-471	Maggie Valley	12,549		12,549	12,133	-3%	
11-0050-483	ABC Distributions	67,000		67,000	43,000	-36%	
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		10,626,261	10,894,981	4,693,280	11,904,686	10,897,322	3%
Permits & Fees							
11-0060-4343	Building Permit & Inspection Fee	250,000		250,000	230,000	-8%	
11-0060-4346	Impact Fees-Towns	2,000		2,000	4,000	100%	
11-0060-443	Sheriff Exec. Admin. Fees	2,000		2,000	3,000	50%	
11-0060-4734	Plan Review Fees-Erosion Control	80,000		80,000	25,000	-69%	
11-0060-491	Plan Review Fees - Planning	60,000		60,000	35,000	-42%	
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		394,000	394,000	139,074	394,000	297,000	-25%

Haywood County Budget 2010 - 2011
 Spreadsheet / Worksheet
 REVENUES

Account	Budget FY 09-10 Request	Budget FY 09-10 Approved 6/12/2009	Budget FY 09-10 12/2009	Budget FY 09-10 4/13/10	Budget PRELIM 4/19/10	% change from CY
Sales & Services						
11-0070-441	26,600			26,600	32,200	21%
11-0070-442	49,000			49,000	50,000	2%
11-0070-443	2,364,750			2,364,750	2,595,800	10%
11-0070-447						
11-0070-449	12,000			12,000	12,000	0%
11-0070-45	757,100			774,485	615,685	-19%
11-0070-461	33,050			33,050	41,075	24%
11-0070-48	71,800			71,800	70,500	-2%
	3,314,300	3,314,300	1,553,902	3,331,685	3,417,260	3%
Investment Earnings						
11-0090-483491	225,000	225,000	50,017	225,000	200,000	-11%
Misc.						
11-0100	170,350	170,350	119,954	205,719	189,150	11%
Other Financial Sources						
11-0110-483820	25,000	25,000	2,524	1,675,276	25,000	0%
TOTAL REVENUES	64,227,704	64,796,424	37,451,593	67,530,659	64,576,221	1%

Account	EXPENDITURES	Budget FY 2009-10 Request	Budget FY 2009-10 Approved 6/12/2009	Budget FY 2009-10 12/2009	Budget FY 09-10 4/13/10	Budget PRELIM 4/19/10	% change from CY
General Government							
11-4110	Governing Body	563,072	556,371	420,519	566,371	541,048	-4%
11-4120	Administration	453,598	450,045	233,462	450,045	444,211	-2%
11-4130	Finance	416,230	416,233	192,342	416,233	416,045	-0%
11-4135	Human Resources	346,014	344,601	185,501	346,152	338,446	-2%
11-4137	Wellness Clinic	149,496	149,496	50,033	149,496	149,496	0%
11-4140	Tax Collections	372,069	372,069	194,447	372,069	359,753	-3%
11-4141	Tax Assessments	525,453	481,382	218,782	483,969	525,050	-0%
11-4142	Land Records/GIS	212,655	161,901	91,712	171,635	162,899	-23%
11-4145	Revaluation	394,984	394,984	169,924	445,528	358,318	-9%
11-4150	Legal	100,000	100,000	155,945	225,000	159,223	59%
11-4155	Engineering						
11-4160	Court Facilities	120,000	120,000	82,159	172,556	120,000	0%
11-4161	CJPP-Technical Assistance	79,471	79,471	30,488	92,474	79,000	-1%
11-4162	Mountain Mediation						
11-4170	Elections	380,713	380,713	113,097	380,713	381,020	0%
11-4180	Register of Deeds	559,862	520,310	277,539	547,775	583,359	4%
		4,673,617	4,527,576	2,415,950	4,820,016	4,617,868	-1%
Central Services							
11-4200	Technology Services	496,323	450,432	251,738	554,817	503,590	1%
11-4250	Garage	126,484	126,484	52,877	126,195	129,567	2%
11-4260	Public Building/Grounds Maint.	1,708,327	1,676,951	809,421	1,795,699	1,740,172	2%
		2,331,134	2,253,867	1,114,036	2,476,711	2,373,329	2%
Public Safety							
11-4310	Sheriff	3,900,109	3,851,256	1,962,734	4,043,928	4,110,279	5%
11-4311	911 Comm Center	510,272	506,213	217,909	506,213	493,450	-3%
11-4315	Sheriff SRO Officers	233,733	233,730	122,608	233,730	160,125	-31%
11-4316	Safe Haven Grant			73,578	401,818		
11-4320	Detention Center	2,092,821	2,026,879	982,204	2,045,329	2,093,021	0%
11-4340	Fire Control						
11-4341	NC Forest Service	98,744	98,744	32,222	105,944	100,660	2%
11-4350	Inspections	472,758	468,909	234,523	493,959	479,450	1%
11-4360	Medical Examiner	25,000	25,000	10,300	25,000	32,000	28%
11-4370	Emergency Medical Service	3,524,984	3,450,243	1,869,745	3,578,345	3,830,783	9%
11-4371	Rescue Squad	75,000	75,000	50,000	75,000	75,000	0%
11-4375	Emergency Management	120,459	120,459	65,672	125,109	121,914	1%
11-4376	Hurricane Recovery						
11-4380	Animal Control	369,277	369,277	185,099	371,788	374,191	1%
		11,423,157	11,225,710	5,806,594	12,006,163	11,870,873	4%
Transportation & Environ Protection							
11-4520	Mass Transit	227,670	227,670	114,409	227,670	288,265	27%
11-4710	Solid Waste Mgt.						
11-4730	Erosion Control	195,927	186,388	87,549	184,388	187,703	-4%
		423,597	414,058	201,958	412,058	475,968	12%
Economic and Physical Development							
11-4910	Planning	323,123	317,301	167,095	316,385	269,484	-17%
11-4920	Economic Development	217,167	217,167	98,309	217,167	219,935	1%
11-4922	Haywood Co. Agri. & Activities Brd.					40,000	
11-4923	Tourism Development	831,500	831,500	474,894	831,500	975,050	17%
11-4930	Community Development						
11-4940	Special Employment Program						
11-4950	Extension Office	329,850	286,986	99,066	286,986	236,983	-28%
11-4960	Soil & Water Conservation	189,917	189,917	96,651	189,917	193,317	2%
11-4961	Soil & Water Conserv-AG Engineer	71,970	71,970	38,042	71,970	74,105	3%
11-4963	Soil & Water Conserv-AG Tech	67,394	67,394	34,571	67,394	69,062	2%
		2,030,921	1,982,235	1,008,628	1,981,319	2,077,936	2%

Account	EXPENDITURES	Budget FY 2009-10 Request	Budget FY 2009-10 Approved 6/12/2009	Budget FY 2009-10 12/2009	Budget FY 09-10 4/13/10	Budget PRELIM 4/19/10	% change from CY
Human Services							
11-5110	Health	2,344,531	2,314,535	1,119,826	2,557,628	2,294,503	-2%
11-5111	Medicaid	729,938	591,380	339,491	607,350	538,745	-26%
11-5112	Immunization Action	500	500	7,158	7,500	300	-40%
11-5113	Dental Clinic	505,312	505,312	243,114	505,312	505,702	0%
11-5120	Child Health	5,475	5,475	6,954	26,044	4,517	-17%
11-5130	Family Planning	25,565	25,565	16,584	29,259	37,000	45%
11-5151	Adult Health Services	17,500	17,500	888	24,277	20,800	19%
11-5153	Health Check				16,964	40,135	
11-5158	Breast & Cervical Cancer Control	9,600	9,600	5,606	9,640	9,400	-2%
11-5159	Amer Cancer Soc Proj Assistant	319,856	319,856	126,994	321,923	369,123	15%
11-5170	WIC	3,100	3,100	4,205	27,184	53,964	1641%
11-5175	KBR Public School Health Prog	10,000	10,000	11,326	17,334		-100%
11-5176	Smart & Healthy Start	6,175	6,175	72	6,175	6,175	0%
11-5180	Maternal Health	89,527	89,527	35,433	89,527	89,527	0%
11-5181	Environmental Health	1,088,956	960,998	504,893	969,651	1,017,446	-7%
11-5185	T-B Control	3,228	3,228	1,934	3,228	3,226	-0%
11-5200	Mental Health	167,000	167,000	82,396	167,000	116,000	-31%
11-5290	Pgm For Family & Abused						
11-5310	Social Services	7,214,846	7,069,491	3,419,411	7,108,922	7,257,260	1%
11-5312	Work First/Employee Trans	7,500	7,500	6,928	12,359	12,500	67%
11-5340	Public Assistance	2,528,072	2,528,072	972,355	2,655,231	2,496,676	-1%
11-5350	Meals on Wheels	306,484	305,923	126,434	313,723	310,244	1%
11-5351	Meals on Wheels-Bequest			8,543	47,750		
11-5372	Work First	285,530	305,530	138,242	304,247	297,988	4%
11-5389	Food Asst-Employment & Training	8,500	8,500	475	8,500	5,000	-41%
11-5392	Adoption Awareness	150,000	150,000	50	150,000	66,213	-56%
11-5400	Council on Aging						
11-5401	Adult Day Care - DSS	177,388	177,164	87,671	176,866	180,385	2%
11-5402	C.A.P. Community Alternatives	445,760	444,553	207,052	444,553	438,255	-2%
11-5403	Community Connections	36,250	36,250		36,250	65,000	79%
11-5412	Community Crisis Management	9,000	9,000	4,113	9,000	9,000	0%
11-5471	Adoption Payments	171,207	171,207	110,165	171,207	171,207	0%
11-5550	Title III Grants	366,505	366,505	101,336	366,505	376,980	3%
11-5551	Action/Foster Grandparents						
11-5552	Mountain Projects Cong. Meals				16,499		
11-5582	All County Prgm/Volunteer Recog						
11-5583	Good Samaritan Clinic						
11-5700	Hospitals						
11-5820	Veterans Service Office	94,487	101,018	55,502	104,668	105,539	12%
11-5830	Youth Services	184,071	184,071	73,201	225,571	225,571	23%
11-5832	Haywood Mountain Home						
		17,311,863	16,894,535	7,818,352	17,537,847	17,124,381	-1%
Education							
11-5911	Public Schools-Current Operation	14,428,307	14,428,307	7,203,526	14,428,307	14,416,807	-0%
11-5912	Public Schools-Capital Outlay	335,000	335,000	90,653	355,000	335,000	0%
11-5921	Comm College-Current Operation	2,118,456	2,118,456	1,059,228	2,118,456	2,118,456	0%
11-5922	Comm College-Capital Outlay	165,000	165,000		2,765,000	165,000	0%
		17,046,763	17,046,763	8,353,407	19,666,763	17,035,263	-0%
Culture and Recreation							
11-6110	Library	1,426,874	1,385,880	636,475	1,411,454	1,398,328	-2%
11-6111	LSCA Title VI Library Council						
11-612	Recreation	224,102	221,199	98,565	224,183	215,776	-4%
11-6170	Arts						
		1,650,976	1,607,079	735,040	1,635,637	1,614,104	-2%
Transfers & Budgetary Accounts							
11-8000	Nondepartmental	(1,163,805)	893,662		327,286	254,956	-122%
11-9100	Debt Service	3,869,744	3,856,199	1,122,049	3,856,199	4,532,289	17%
11-9813	Transfers to ADM Funds						
11-9820	Transfers to S/R Funds	5,000	5,000	5,000	5,000	5,000	0%
11-9830	Transfers to D/S Funds	3,924,737	3,924,737	1,962,369	2,508,883	3,103,056	-21%
11-9840	Transfers to C/P Funds				300,000		
11-9910	Contingency/Cap Outlay Conting	700,000	165,000		16,777	200,000	-71%
		7,335,676	8,844,598	3,089,418	7,014,145	8,095,301	10%
TOTAL EXPENSES		64,227,704	64,796,421	30,543,383	67,550,659	65,285,023	2%